

proper compensation for his services, as the county court may, in its discretion allow, to be paid out of the county treasury.

SEC. 24. *Be it further enacted*, That every taker of the list of taxables shall be furnished by the clerk of the county court with a fair copy of the returns made by the last preceeding board of valuation, of the assessment of real estate in his district, and with the necessary number of printed forms of tax bills, furnished by the Comptroller, under the provisions of this act.

Returns of valuation furnished by Clerk.

SEC. 25. *Be it further enacted*, That every person shall, at such time and place as shall be designated by the person appointed to take the list of taxables, list all the real and personal estate, and other taxable subjects, enumerated in schedule A, of the "Act to raise Revenue, which were his property, or in his possession, or were the subjects of taxation, on the first day of April, of that year.

Owner to list his taxables.

SEC. 26. *Be it further enacted*, That lists of taxables of testators, intestates, minors, lunatics, insane persons, absentees, and other estates held in trust, shall be rendered by the executor, administrator, guardian, agent, trustee or *cestui que trust*, as the case may be.

Minors, lunatics, etc.

SEC. 27. *Be it further enacted*, That real estate shall be listed in the county where situated, and when a tract of land is divided by a county line, shall be listed in the county in which the larger portion shall be situated; except when the owner resides in one of the counties in which a portion of the tract is situated, in which case he shall list in the county in which he resides. Where the Pedee and main Yadkin river shall be the dividing line between counties, in that case the land shall be listed in the county where the same shall be situated.

Real estate where listed.

SEC. 28. *Be it further enacted*, That where any tract of land, or town lot, shall have been divided after the valuation of the board of valuation, the taker of the tax lists shall return the separate value of each part, making the aggregate value of the parts equal to the board valuation

Where land is divided after valuation.